

**Exhibit F**

**New Claims Asserted In Movants' Supplement to  
Administrative Expense Claims and Proofs of Claim That Were Not  
Originally Asserted In Movants' Proofs Of Claim and Administrative Expense Claims**

**A. New Claims Asserted In Supplement That Were Not Originally Asserted In  
Movants' Proofs Of Claim Against ERS:**

1. ERS's Breach of Its Representations and Covenant that the Right to Receive Employers' Contributions Was A Legal Asset of the System On Which It Could Grant Liens (Suppl. ¶21).
2. ERS's Breach of Its Representations and Covenant That It Had Authority to Issue the ERS Bonds (Suppl. ¶22).
3. ERS's "Dolo" In Inducing the Bondholders to Buy the ERS Bonds Under 31 L.P.R.A. § 3408 (Suppl. ¶23).
4. ERS's Negligent Misrepresentations Under 31 L.P.R.A. § 5141 (Suppl. ¶24).
5. The ERS Bond Resolution and the Related Bond Documents Should Be Rescinded Because They Were Premised Upon A Mutual Mistake (Suppl. ¶25).
6. ERS's Breach of Warranties in the Purchase Contracts With the Underwriters of the ERS Bonds (Suppl. ¶26).

**B. New Claims Asserted In Supplement That Were Not Originally Asserted In  
Movants' Proofs Of Claim Against The Commonwealth:**

1. Counterclaims Asserted in the Ultra Vires Adversary Proceedings (Adv. Proc. Nos. 19-356, 19-357, 19-359, and 19-361) (Suppl. ¶29)<sup>1</sup>.

**C. New Administrative Expense Claims Asserted In Supplement That Were Not  
Originally Asserted In Movants' Administrative Expense Motion Against ERS:**

1. ERS's Knowing, Intentional, and Fraudulent Evasion of Compliance with its Contractual Obligations Under 31 L.P.R.A. § 3018. (Suppl. ¶4).
2. ERS's Breach of Its Obligation to Perform in Good Faith Under 31 L.P.R.A. § 3375. (Suppl. ¶5).
3. ERS's Fault or Negligence in Fulfilling Its Contractual Obligations. Under 31 L.P.R.A. § 3021. (Suppl. ¶6).

---

<sup>1</sup> The Commonwealth also is not a plaintiff in the listed adversary proceedings and thus the counterclaims asserted in those proceedings did not apply to the Commonwealth in the first instance.

4. ERS's Harmful Fault or Negligence Under 31 L.P.R.A. § 5141. (Suppl. ¶10).

**D. New Administrative Expense Claims Asserted In Supplement That Were Not Originally Asserted In Movants' Administrative Expense Motion Against The Commonwealth:**

1. The Commonwealth Must Indemnify the Bondholders for its Fraudulent Acquisition of ERS's Current and Future Assets Under 31 L.P.R.A. § 3499. (Suppl. ¶11).
2. The Commonwealth Aided and Abetted ERS's Breach of Contractual, Statutory, and Other Duties. (Suppl. ¶12).
3. The Commonwealth's Harmful Fault or Negligence. Under 31 L.P.R.A. § 5141. (Suppl. ¶15).
4. The Commonwealth Holds ERS's Assets for the Benefit of the Bondholders. (Suppl. ¶17).